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ABSTRACT

These Illinois skill standards for the accounting services cluster are intended to serve as a guide to workforce preparation program providers as they define content for their programs and to employers as they establish the skills and standards necessary for job acquisition. They could also serve as a mechanism for communication among education, business, industry, and labor. An introduction provides a sample format, occupational earnings and employment information, and performance skill levels, a table that cross references performance skills to these occupations: payroll clerk, accounts payable clerk, accounts receivable clerk, billing clerk, accounting clerk, and accountant. Each skill standard contains these components: performance area; coding that identifies the state, fiscal year in which the standard was endorsed, subcouncil abbreviation, cluster abbreviation, and standard number; conditions of performance; work to be performed; performance criteria; performance elements; and performance assessment criteria, including product and process. The 62 skill standards are categorized into these 9 areas: general accounting (10 standards), payroll (10), accounts payable (5), accounts receivable (5), inventory accounting (6), cost accounting (3), financial and budget analysis (5), fixed assets (13), and internal audit (5). (YLB)

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ED 473 315

ILLINOIS OCCUPATIONAL SKILL STANDARDS

ACCOUNTING SERVICES CLUSTER

Endorsed for Illinois
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ILLINOIS OCCUPATIONAL SKILL STANDARDS
ACCOUNTING SERVICES CLUSTER

PROJECT STAFF

Business and Administrative/Informational Services Subcouncil Chair

Darlene Furst
President
Furst Temporary Services

State Liaison

Roger Uhe
Principal Consultant
Illinois State Board of Education

Product Developer for Accounting Services Cluster

Lyle Hicks
Accounting Professor
Danville Area Community College

AGENCY PARTNERS

Illinois State Board of Education
Illinois Community College Board
Illinois Board of Higher Education
Illinois Department of Commerce and Community Affairs
Illinois Department of Employment Security

A MESSAGE FROM THE ILLINOIS OCCUPATIONAL SKILL STANDARDS AND CREDENTIALING COUNCIL

Preparing youth and adults to enter the workforce and to be able to contribute to society throughout their lives is critical to the economy of Illinois. Public and private interest in establishing national and state systems of industry-driven skill standards and credentials is growing in the United States, especially for occupations that require less than a four-year college degree. This interest stems from the understanding that the United States will increasingly compete internationally and the need to increase the skills and productivity of the front-line workforce. The major purpose of skill standards is to promote education and training investment and ensure that this education and training enables students and workers to meet industry standards that are benchmarked to our major international competitors.

The Illinois Occupational Skill Standards and Credentialing Council (IOSSCC) has been working with industry subcouncils, the Illinois State Board of Education and other partnering agencies to adopt, adapt and/or develop skill standards for high-demand occupations. Skill standards products are being developed for a myriad of industries, occupational clusters and occupations. This document represents the collaborative effort of the Business and Administrative/Informational Services Subcouncil and the Accounting Services Cluster Standards Development Committee.

These skill standards will serve as a guide to workforce preparation program providers in defining content for their programs and to employers to establish the skills and standards necessary for job acquisition. These standards will also serve as a mechanism for communication among education, business, industry and labor.

We encourage you to review these standards and share your comments. This effort has involved a great many people from business, industry and labor. Comments regarding the usefulness of these standards in curriculum and assessment design, as well as comments regarding your needs for in-service and technical assistance in their implementation are critical to our efforts to move forward and improve the documents.

Questions concerning this document may be directed to:

Roger Uhe, Illinois State Board of Education (ruhe@isbe.net)
Tricia Broughton, Illinois Community College Board (tbroughton@iccb.state.il.us)
Linda Lafferty, Illinois State Board of Education (llaffert@isbe.net)
Lyle Neumann, Illinois Department of Employment Security (lneuman@ides.state.il.us)
Mitch Daniels, Illinois Department of Employment Security (mdaniels@ides.state.il.us)

We look forward to your comments.

Sincerely,

The Members of the IOSSCC

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THE ILLINOIS PERSPECTIVE

The Occupational Skill Standards Act (PA 87-1210) established the nine-member Illinois Occupational Skill Standards and Credentialing Council (IOSSCC). Members of the IOSSCC represent business, industry and labor and are appointed by the Governor or State Superintendent of Education. The IOSSCC, working with the Illinois State Board of Education, Illinois Community College Board, Illinois Board of Higher Education, Illinois Department of Employment Security and Illinois Department of Commerce and Community Affairs, has created a common vision for workforce development in Illinois.

VISION

It is the vision of the IOSSCC to add value to Illinois' education and workforce development system by developing and supporting the implementation of a statewide system of industry defined and recognized skill standards and credentials for all major skilled occupations that provide strong employment and earnings opportunities.

The IOSSCC endorses occupational skill standards and credentialing systems for occupations that

- require basic workplace skills and technical training,
- provide a large number of jobs with either moderate or high earnings, and
- provide career advancement opportunities to related occupations with moderate or high earnings.

Subcouncils and Standards Development Committees

Under the direction of the IOSSCC, and in cooperation with industry organizations and associations, industry subcouncils have been formed to review, approve and promote occupational skill standards and credentialing systems. The industry subcouncils are: Agriculture and Natural Resources; Applied Science and Engineering;* Business and Administrative Information Services; Communications; Construction;* Education and Training Services;* Energy and Utilities;* Financial Services; Health and Social Services; Hospitality; Legal and Protective Services;* Manufacturing; Marketing and Retail Trade; and Transportation, Distribution and Logistics. (*Indicates subcouncils identified for future development.)

Standards development committees are composed of business, labor and education representatives who are experts in the related occupational cluster. They work with the product developer to

- develop or validate occupational skill standards,
- identify related academic skills,
- develop or review assessment or credentialing approaches, and
- recommend endorsement of the standards and credentialing system to the industry subcouncil.

Expected Benefits

The intent of skill standards and credentialing systems is to promote investment in education and training and ensure that students and workers are trained to meet industry standards that are benchmarked to the state's major international competitors. Skill standards and credentialing systems have major benefits that impact students and workers, employers and educators in Illinois.

Student and Worker Benefits

- Help workers make better decisions about the training they need to advance their careers
- Allow workers to communicate more effectively to employers what they know and can do
- Improve long-term employability by helping workers move more easily among work roles
- Enable workers to help their children make effective academic and career and technical decisions

Employer Benefits

- Focus the investment in training and reduce training costs
- Boost quality and productivity and create a more flexible workforce
- Improve employee retention
- Improve supplier performance
- Enlarge the pool of skilled workers

Educator Benefits

- Keep abreast of a rapidly changing workplace
- Contribute to curriculum and program development
- Provide students with better career advice
- Strengthen the relationship between schools and local businesses
- Communicate with parents because educators have up-to-date information about industry needs

The IOSSCC is currently working with the Illinois State Board of Education and other state agencies to integrate the occupational standards with the Illinois Learning Standards which describe what students should know and be able to do as a result of their education. The IOSSCC is also working to integrate workplace skills—problem solving, critical thinking, teamwork, etc.—with both the Illinois Learning Standards and the Illinois Occupational Skill Standards.

IOSSCC Requirements for Occupational Skill

Illinois Occupational Skill Standards define what an individual should know and the expected level of performance required in an occupational setting. The standards focus on the most critical work performances for an occupation or occupational area.

Any occupational skill standards and credentialing system seeking IOSSCC endorsement must

- represent an occupation or occupational cluster that meets the criteria for IOSSCC endorsement, including economic development, earnings potential and job outlook;
- address both content and performance standards for critical work functions and activities for an occupation or occupational area;
- ensure formal validation and endorsement by a representative group of employers and workers within an industry;
- provide for review, modification and revalidation by an industry group a minimum of once every five years;
- award credentials based on assessment approaches that are supported and endorsed by the industry and consistent with nationally recognized guidelines for validity and reliability;
- provide widespread access and information to the general public in Illinois; and
- include marketing and promotion by the industry in cooperation with the partner state agencies.

Occupations that do not meet the earnings criteria for IOSSCC endorsement but are part of an occupational cluster that is being developed may be presented for recognition by the IOSSCC. IOSSCC members encourage individuals to pursue occupational opportunities identified as endorsed occupations. Examples of occupations that do not meet the endorsement criteria, but have been recognized by the IOSSCC are Certified Nurse Assistant and Physical Therapy Aide.

Skill Standards Components

Illinois Occupational Skill Standards must contain the following components:

- Performance Area
- Performance Skill
- Skill Standard
- Performance Elements
- Performance Assessment Criteria

The IOSSCC further identified three components (*Conditions of Performance, Work to be Performed and Performance Criteria)* of the Skill Standard component as critical work functions for an occupation or industry/occupational area. The sample format for Illinois Occupational Skill Standards on the following page provides a description of each component of an occupational skill standard.

The sample format also illustrates the coding at the top of each page identifying the state, fiscal year in which standards were endorsed, Subcouncil abbreviation, cluster abbreviation and standard number. For example, the twenty-fifth skill standard in the Accounting Services Cluster, which has been developed by the Business and Administrative/Informational Services Subcouncil, would carry the following coding: IL.01.BAI.ASC.25.

SUMMARY OF WORK TO BE PERFORMED. SUMMARY IS BRIEF AND BEGINS WITH AN ACTION VERB.

IL.FY.SUBCOUNCIL. CLUSTER. STANDARD NO.

PERFORMANCE AREA

SKILL STANDARD

CONDITIONS OF PERFORMANCE

A comprehensive listing of the information, tools, equipment and other resources provided to the person(s) performing the work.

WORK TO BE PERFORMED

An overview of the work to be performed in demonstrating the performance skill standard. This overview should address the major components of the performance. The detailed elements or steps of the performance are listed under "Performance Elements."

PERFORMANCE CRITERIA

The assessment criteria used to evaluate whether the performance meets the standard. Performance criteria specify product/outcome characteristics (e.g., accuracy levels, appearance, results, etc.) and process or procedure requirements (e.g., safety requirements, time requirements, etc.).

PERFORMANCE ELEMENTS

Description of the major elements or steps of the overall performance and any special assessment criteria associated with each element.

PERFORMANCE ASSESSMENT CRITERIA

Listing of required testing, certification and/or licensing.

Product and process used to evaluate the performance of the standard.

PRODUCT

Description of the product resulting from the performance of the skill standard.

PROCESS

Listing of steps from the Performance Elements which must be performed or the required order or performance for meeting the standard.

I. Developmental Process and Occupational Definitions

A. Developmental Process

After studying labor market information, the Business and Administrative Services Subcouncil recommended an accounting services cluster be an occupational area for which performance skill standards would be developed. This cluster meets the criteria established by the Illinois Occupational Skill Standards and Credentialing Council (IOSSCC) for occupational skill standard development, including education and training requirements, employment opportunities, earnings potential and/or career opportunities. The careers identified in the Accounting Services Cluster include the occupations of the payroll, accounts payable, accounts receivable, billing, and accounting clerks and the accountant. A product developer knowledgeable with the accounting cluster began the process of performance skill identification. Given the range of skills required between the occupations, the initial charge for the product developer was to prepare an organizational framework that would address the major skills expected in the workplace.

The subcouncil recommended that the final skill standards product be presented to the IOSSCC. The IOSSCC reviewed the skill standards and met with the product developer, state liaison and chair of the subcouncil. Based on the review, the IOSSCC voted to endorse the Accounting Services Cluster skill standards.

1. Resources

Job descriptions from accounting agencies and list of competencies addressed in related educational programs were obtained and reviewed. National and state standards regarding the roles and utilization of accounting clerks and accountants and the educational standards for accounting clerks and accountants provided direction for the organizational framework. These included the *American Institute of Certified Accountants, American Institute of Certified Bookkeepers, American Accounting Association, Illinois Occupational Council, and Accreditation Council for Accountancy and Taxation*. Common and accepted texts used by educational institutions were also consulted.

2. Standards Development Committee

A standards development committee composed of practicing CPA's and accountants from a variety of business and educational settings was convened. The framework and initial outline of performance skills were presented to the standards development committee for review, adjustment and/or validation. Work then continued on the development of the skill standards statements and the elements/assessment criteria in accordance with the direction established by the IOSSCC. The product developer submitted the draft performance skill standards to the standards development committee that met during a two-day session to review and revise the standards. The standards development committee met once again to review the skill standards and make recommendations focused on consistency in terminology.

B. Occupational Definition

The accounting department is responsible for maintaining all business records and preparing financial reports for the company. The accounting staff prepares invoices, records receipts, processes payments and maintains all financial records. Larger companies employ several individuals in the accounting department, some with specialized duties such as payroll, billing, payables or receivables. Accounting is practiced in a broad range of settings.

1. Payroll Clerk

The payroll clerk computes wages, maintains payroll records, prepares the payroll and provides details for all required reports. This is typically an entry-level position and individuals may advance to other clerk positions and/or supervisory positions. The payroll clerk reports to the accounting clerk or accountant.

2. Accounts Payable Clerk

The accounts payable clerk maintains all vendor records and prepares invoices and reports. This is typically an entry-level position and individuals may advance to other clerk positions and/or supervisory positions. The accounts payable clerk reports to the accounting clerk or accountant.

3. Accounts Receivable Clerk

The accounts receivable clerk maintains customer records, documents receipts and prepares reports. This is typically an entry-level position and individuals may advance to other clerk positions and/or supervisory positions. The accounts receivable clerk reports to the accounting clerk or accountant.

4. Billing Clerk

The billing clerk compiles data to prepare statements and invoices. Duties may include transcribing data from office records, entering the required information and preparing an itemized record for each customer. The billing clerk reports to the accountant.

5. Accounting Clerk

The accounting clerk maintains records of accounts for businesses by updating transactions including journal entries, adjusting entries, correcting entries, fixed assets and inventory. Duties may include recording, compiling and tabulating financial transactions. Other duties may include typing vouchers and invoices and filing records of accounts. He/she may also contact clients and businesses. The accounting clerk reports to the accountant.

6. Accountant

The accountant compiles, analyzes and interprets business records and prepares financial reports. This position often supervises the accounting staff. The accountant analyzes the operations to ascertain current and future accounting needs and advises management. The accountant has a minimum of work experience and an associate's degree. Many employers prefer a bachelor's degree. The accountant reports to the controller and upper management.

II. Employment and Earnings Opportunities

A. Education and Training Requirements

Entry level positions such as payroll clerk, accounts receivable clerk and accounts payable clerk require a high school diploma and basic accounting course work. Billing clerk and accounting clerk positions require on the job experience and/or an associate degree in accounting. The accountant position requires several years of experience as an accounting/billing clerk and an associate's degree. Some companies require a bachelor's degree. Many businesses require accountants to hold other accounting positions before being promoted to the accountant position.

B. Employment Opportunities

In Illinois, overall employment in the accounting area is expected to grow slower than the average for all occupations through the year 2008. However, a significant number of job openings will arise each year due to the need to replace those who retire or transfer to other occupations. Accounting services' occupations are among those expected to provide the most annual job openings, on the average, throughout Illinois.

C. Earnings Opportunities

	Middle Range Annual Earnings, 1998*
Payroll Clerk	$20,800 - $30,500
Accounts Payable Clerk	$18,600 - $28,800
Accounts Receivable Clerk	$18,600 - $28,800
Billing Clerk	$19,400 - $27,200
Accounting Clerk	$18,600 - $28,800
Accountant	$29,700 - $48,700

**Middle range is the middle 50%, i.e., one-fourth of persons in the occupation earn below the bottom of the range and one-fourth of persons in the occupation earn above the top of the range.*

Sources: 1999 Occupational Employment Statistics, America's Career InfoNet; 1998 Occupational Wage Survey, Illinois Department of Employment Security.

III. Assessment and Credentialing Systems

The IOSSCC recognizes that industry commitment for third party assessment is beneficial and requests that each standards development committee (SDC) and/or the Business and Administrative/Information Services Subcouncil identify the most beneficial method for assessing the standards.

The Accounting Services Cluster SDC has recommended that training providers use performance assessments validated by third party industry verifiers when assessing the Accounting Services standards. Industry certification is currently available to individuals with two to three years work experience through professional organizations. Examples include the Certified Bookkeeper program by the American Institute of Professional Bookkeepers (AIPB) and the Accredited Business Accountant by the Accreditation Council for Accountancy and Taxation (ACAT). Accountants can be registered as Certified Public Accountants (CPA) by the Illinois Department of Professional Regulation.

IV. Industry Support and Commitment

The primary areas currently identified for industry support and commitment of occupational skill standards are development, updating and marketing. Business and industry partners may identify future uses of occupational skill standards such as credentialing/certification, career development of employees and specifications for out-source training programs.

A. Industry Commitment for Development and Updating

1. The subcouncil and the standards development committee developed these performance skill standards. The development effort utilized the following steps:
   a. Identification of performance skills
   b. Review of resources
   c. Development of draft performance skills
   d. Convening of standards development committee
   e. Validation and review of performance skills by standards development committee
   f. Review and approval of skill standards by standards development committee
   g. Review and approval of skill standards by subcouncil
   h. Endorsement of skill standards by the IOSSCC.
2. A list of subcouncil and standards development committee members may be seen in Appendices C and D, respectively.

B. Industry Commitment for Marketing

The Business and Administrative Services Subcouncil is committed to marketing and obtaining support and endorsement from the leading industry associations impacted by the skill standards. Upon recognition/endorsement of the skill standards by the IOSSCC, the subcouncil strongly recommends that professional associations and trade groups, education professionals and others develop and provide an in-service/seminar package. This package can be used to promote skill standard awareness and obtain full industry support and commitment for the development of a full industry marketing plan.

The subcouncil encourages that the occupational skill standards be made available to the public including students, parents, workers, educators at all levels, employers and industry organization personnel.

ASSUMPTIONS FOR ACCOUNTING SERVICES CLUSTER SKILL STANDARDS

Skill standards assume that individuals have received education and/or training in a setting such as a secondary, postsecondary and/or apprenticeship/on-the-job training program and have the background knowledge necessary for performing the skill standards contained in this publication. The education and/or training includes instruction for the proper handling and operation of materials, tools and equipment required for performing the skills including the purpose of use, when to use, how to use and any related safety issues.

The instructional/training program must adhere to all local, state and federal licensing and/or certification requirements as set by law, if applicable.

The Standards Development Committee developed these skill standards based on the following assumptions:

1. Workplace skills (employability skills) are expected of all individuals. Socialization skills needed for work are related to lifelong career experience and are not solely a part of the initial schooling process. These are not included with this set of statements.
2. The ability to work with numbers and to communicate clearly, concisely and legibly to team members and management are expected of all individuals.
3. Specific policies and procedures of the worksite will be made known to the individual and will be followed.
4. Time elements outlined for the skill standards result from the experience and consideration of the panel of experts who made up the standards development committee.
5. Skills will progress from simple to complex. Once a skill has been successfully performed, it will be incorporated into more complex skills.
6. Skill standards describe the skill only and do not detail the background knowledge or theory related to the particular skill base. Although the skill standard enumerates steps to successful demonstration, rote approaches to the outcomes are not prescribed.
7. Skill standards do not replace, supersede or substitute for procedures manuals.
8. Individuals comply with business ethics and adhere to company standards.
9. Individuals possess an above average ability to work accurately and efficiently with computers and software (e.g., word processing, spreadsheets, accounting, etc.) and other office equipment.

PERFORMANCE SKILL LEVELS

	PAYROLL CLERK	ACCOUNTS PAYABLE CLERK	ACCOUNTS RECEIVABLE CLERK	BILLING CLERK	ACCOUNTING CLERK	ACCOUNTANT
General Accounting						
Process Journal Entries	☐	☐	☐	☐	☐	☐
Post Journal Entries	☐	☐	☐	☐	☐	☐
Process Checks	☐	☐	☐	☐	☐	☐
Record Receipts			☐		☐	☐
Reconcile Accounts					☐	
Calculate Freight Charges			☐	☐	☐	
Process Adjusting Entries					☐	☐
Process Correcting Entries					☐	☐
Process Period End Closing Entries	☐	☐	☐	☐	☐	☐
Process Financial Reports					☐	☐
Payroll						
Set Up Employee Payroll Records	☐					
Calculate Employee Work Hours	☐					
Calculate Payroll	☐					
Process Employee Check	☐					
Process Payroll Deductions Payments	☐					
Process Checks for Deductions	☐				☐	☐
Distribute Payroll Checks	☐				☐	☐
Maintain Employee Payroll Records	☐					
Process Employee Tax Forms/Filings	☐				☐	☐
Process Employer Tax Forms/Filings	☐				☐	☐
Accounts Payable						
Create and Maintain Vendor File		☐				
Process Receiving Document					☐	☐
Process Credit Memorandum		☐				
Process Payment Authorization		☐				
Process Accounts Payable Schedule		☐				
Accounts Receivable						
Create and Maintain Customer File			☐	☐	☐	
Process Debit Memorandum			☐	☐	☐	☐
Process Customer Invoices			☐	☐	☐	
Allocate Receipt			☐	☐	☐	
Process Accounts Receivable Schedule			☐	☐	☐	☐

PERFORMANCE SKILL LEVELS

	PAYROLL CLERK	ACCOUNTS PAYABLE CLERK	ACCOUNTS RECEIVABLE CLERK	BILLING CLERK	ACCOUNTING CLERK	ACCOUNTANT
Inventory Accounting						
Record Inventory Receipts					□	□
Record Inventory Usage					□	□
Process Invoice of Inventory					□	□
Coordinate Physical Inventory of Merchandise or Materials					□	□
Process Results of Inventory					□	□
Process Inventory Adjustments					□	□
Cos Accounting						
Accumulate Job cost Data				□	□	
Analyze Cost Data				□	□	□
Process Monthly cost Budget Variances					□	□
Financial and Budget Analysis						
Process Preliminary Budget Detail					□	□
Prepare Budget Report(s)					□	□
Revise Budget Report(s)					□	□
Finalize Budget					□	□
Analyze Scheduled Financial Reports					□	□
Fixed Assets						
Process Capital Projects Request					□	□
Create Fixed Asset Records					□	□
Analyze Capital Projects					□	□
Record Capitalization of Assets					□	□
Process Capital Assets Ledger					□	□
Process Capital Budget					□	□
Process Depreciation Budget					□	□
Audit Capital Projects					□	□
Coordinate Physical Inventory of Capital Assets					□	□
Reconcile Capital Asset Inventory					□	□
Process Capital Asset Write-Off					□	□
Process Accrual for Capital Asset Depreciation					□	□
Store Financial Records					□	□
Internal Audi						
Revise Procedures Manual					□	□
Update Follow-Up Procedures					□	□
Audit Monthly Procedures					□	□
Audit Capital Assets Ledger					□	□
Audit Capital Projects					□	□

PROCESS JOURNAL ENTRIES.

IL.01.BAI.ASC.1

GENERAL ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate journals and ledgers
Source documents
Chart of accounts
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process journal entries.

PERFORMANCE CRITERIA

Journal entries are processed according to departmental policy and procedures.

Time required to complete skill is three minutes per entry with 100% accuracy. Time varies depending upon complexity of entry.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Determine journal to use in recording transaction.
3. Determine account and amount to debit.
4. Determine account and amount to credit.
5. Enter date.
6. Enter debit and credit amounts.
7. Enter accounts debited and credited.
8. Enter source document and supporting comment.
9. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing journal entries.

PRODUCT

Journal entries are processed and supporting documents filed.

PROCESS

All performance elements for processing journal entries are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

1

POST JOURNAL ENTRIES.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate ledgers and journals
Chart of accounts
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Post journal entries.

PERFORMANCE CRITERIA

Journal entries are posted according to departmental policy and procedures.

Time required to complete skill is two minutes per journal entry with 100% accuracy. Time varies depending upon complexity of journal entry.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Determine ledger for posting.
3. Record debit journal entry into appropriate account.
4. Calculate and record new account balance.
5. Record account number as a post reference into journal.
6. Record credit journal entry into appropriate account.
7. Calculate and record new account balance.
8. Record account number as a post reference into journal.
9. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in posting each journal entry into appropriate ledger.

PRODUCT

Journal entries are posted in correct ledger.

PROCESS

All performance elements for posting journal entries are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CHECKS.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., invoices, checks, etc.)
Chart of accounts
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process checks.

PERFORMANCE CRITERIA

Checks are processed according to departmental policy and procedures.

Time required to complete skill is four minutes per check with 100% accuracy. Time varies depending upon complexity of invoice and amount of check.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Determine amount to be paid.
3. Enter name of payee.
4. Enter amount of check using numerals.
5. Record amount of check using longhand.
6. Date check.
7. Obtain signatures.
8. Record check number into register.
9. Record amount of check into register.
10. Record payee into register.
11. Record check number on invoice/document being paid and mark it paid.
12. Mail or disburse check.
13. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a check.

PRODUCT

Checks are processed and records filed.

PROCESS

All performance elements for preparing and processing checks are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

RECORD RECEIPTS.

IL.01.BAI.ASC.4

GENERAL ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., sales receipts, cash register tapes, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Record receipts.

PERFORMANCE CRITERIA

Skill is performed daily with 100% accuracy.

Time required to complete skill varies depending upon number of daily receipts.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Determine type of receipt to be used (e.g., payment on account, current sales, etc.).
3. Verify accuracy of receipt totals.
4. Journalize receipt.
5. Post journal entry.
6. Prepare deposit.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in recording receipts.

PRODUCT

Journal entries are posted and filed.

PROCESS

All performance elements for recording receipts are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

RECONCILE ACCOUNTS.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Account information sources (e.g., petty cash, bank account, ledger, etc.)
Appropriate forms and reports
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Reconcile accounts.

PERFORMANCE CRITERIA

Accounts are reconciled according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon complexity of accounts and number of transactions.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify account activity accuracy.
3. Note potential corrections/adjustments.
4. Discuss potential corrections/adjustments with appropriate parties.
5. Enter corrections/adjustments.
6 Complete reconciliation document.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in reconciling accounts.

PRODUCT

Account reconciliation is completed and forms/records are filed.

PROCESS

All performance elements for reconciling accounts are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

CALCULATE FREIGHT CHARGES.

IL.01.BAI.ASC.6

GENERAL ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., freight data forms, freight reports, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Calculate freight charges for jobs based on data collected and analyzed.

PERFORMANCE CRITERIA

Freight charges are calculated according to departmental policy and procedures.

Time required to complete skill is three minutes per job with 100% accuracy. Time varies depending upon job complexity.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify accuracy of information.
3. Record freight charges for job.
4. Provide freight charges for job to appropriate individuals.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in calculating freight charges for job.

PRODUCT

Freight charges are calculated and forms/records are filed.

PROCESS

All performance elements for calculating freight charges are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS ADJUSTING ENTRIES.

IL.01.BAI.ASC.7

GENERAL ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Account reconciliation document
Appropriate forms (e.g., documents, ledgers, journals, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Journalize adjusting entries as required (e.g., supplies, payroll, depreciation, etc.).

PERFORMANCE CRITERIA

Adjusting entries are processed according to departmental policy and procedures.

Time required to complete skill is three minutes per entry with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify accounts to be adjusted.
3. Journalize and post adjusting entries.
4. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing adjusting entries.

PRODUCT

Adjusting entries are journalized and forms/records filed.

PROCESS

All performance elements for processing adjusting entries are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CORRECTING ENTRIES.

IL.01.BAI.ASC.8

GENERAL ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process correcting entries.

PERFORMANCE CRITERIA

Correcting entries are processed according to departmental policy and procedures.

Time required to complete skill is three minutes per entry with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify accounts to be corrected.
3. Journalize and post correcting entries.
4. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing correcting entries.

PRODUCT

Correcting entries are processed and forms/records filed.

PROCESS

All performance elements for processing correcting entries are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS PERIOD END CLOSING ENTRIES.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate form/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process closing entries for end of period.

PERFORMANCE CRITERIA

Closing entry is processed according to departmental policy and procedures.

Time required to complete skill is three minutes per entry with 100% accuracy. Time varies depending upon needed closing.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify all accounts to be closed.
3. Journalize and post closing entries.
4. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA.

Observe accuracy of performance in processing period end closing entries.

PRODUCT

A completed period end closing entry is journalized and forms/records filed.

PROCESS

All performance elements for processing period end closing entries are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS FINANCIAL REPORTS.

IL.01.BAI.ASC.10

GENERAL ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process financial reports for end of period.

PERFORMANCE CRITERIA

Financial reports are processed according to departmental policy and procedures.

Time required to complete the skill varies depending upon complexity of actual financial report.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify all financial reports to be processed: income statement, balance sheet, budget variance, statement of accounts receivable and payable.
3. Input appropriate data and dates on financial reports.
4. Verify and print each report.
5. Distribute financial reports as required.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing financial reports.

PRODUCT

A complete set of financial reports are prepared, distributed and filed.

PROCESS

All performance elements for processing financial reports are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

SET UP EMPLOYEE PAYROLL RECORD.

IL.01.BAI.ASC.11

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate documents (e.g., W-4, I-9, Social Security card, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Set up employee payroll records.

PERFORMANCE CRITERIA

Employee payroll records are set up according to departmental policy and procedures.

Time required to complete skill is ten minutes per employee with 100% accuracy.

PERFORMANCE ELEMENTS

1. Obtain appropriate documents.
2. Verify employee information is complete.
3. Enter employee payroll data necessary to complete all required payroll reports (e.g., name, address, rate of pay, SS#, W-4, etc.).
4. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in setting up employee payroll records.

PRODUCT

Employee payroll record is set up.

PROCESS

All performance elements for setting up employee payroll records are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

CALCULATE EMPLOYEE WORK HOURS.

IL.01.BAI.ASC.12

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Time records
Appropriate forms
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Calculate employee work hours including overtime hours and benefit hours.

PERFORMANCE CRITERIA

Employee work hours are calculated according to departmental policy and procedures.

Time required to complete skill is approximately three minutes per time record with 100% accuracy. Time varies depending upon legibility of employee entries.

PERFORMANCE ELEMENTS

1. Account for all time records.
2. Calculate employee work hours.
3 Calculate employee overtime hours.
4. Calculate employee benefit hours.
5. Total hours employee worked per pay period.
6. Select appropriate forms.
7. File form(s) in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in calculating hours for each time card.

PRODUCT

Employee work hours are calculated and forms are filed.

PROCESS

All performance elements for calculating employee work hours are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

CALCULATE PAYROLL.

IL.01.BAI.ASC.13

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms
Employee records and information
Verification of payroll hours
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Calculate total payroll with deductions for each employee to include net pay.

PERFORMANCE CRITERIA

Payroll is calculated according to departmental policy and procedures.

Time required to complete skill is seven minutes per employee with 100% accuracy. Time varies depending upon number of deductions.

PERFORMANCE ELEMENTS

1. Verify and update employee data.
2. Record/input employee regular hours.
3. Record/input employee overtime hours.
4. Calculate gross pay for each employee.
5. Calculate deductions for each employee.
6. Calculate net pay per employee.
7. Prepare reports of total pay of all employees.
8. Review payroll exceptions.
9. Update year-to-date earnings records.
10. File reports and forms in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in calculating total payroll.

PRODUCT

Payroll calculations are verified and reports are filed.

PROCESS

All performance elements for calculating payroll are critical. The steps of performance are numbered to show an appropriate sequence for completing the

PROCESS EMPLOYEE CHECK.

IL.01.BAI.ASC.14

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/checks
Employee data sheet
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process a check/check stub on company pay forms for each employee.

PERFORMANCE CRITERIA

A check/check stub for each employee is processed according to departmental policy and procedures.

Time required to complete skill is one minute per employee with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/checks.
2. Verify employee personal data.
3. Print a check/check stub for each employee.
4. Obtain signatures for each check.
5. File forms/reports in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing checks/check stubs.

PRODUCT

Employee checks/check stubs are verified, printed and signed.

PROCESS

All performance elements for processing employee check are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS PAYROLL DEDUCTIONS PAYMENTS.

IL.01.BAI.ASC.15

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Government procedures manual
Government forms
Vendor forms
Vendor procedures manual
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process payroll deductions payments and submit to appropriate agency/vendor.

PERFORMANCE CRITERIA

Payroll deductions payments are processed according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon number of forms to be completed and method of processing (manual or electronic).

State and federal withholding filing and payment is completed in 15 minutes. Additional filings/payments will require more time depending upon complexity and number of filings.

PERFORMANCE ELEMENTS

1. Select government/vendor forms.
2. Obtain payroll deduction and tax information.
3. Record data on government/vendor forms.
4. Prepare electronic filing/payment.
5. Prepare manual payments.
   a. Create check.
   b. Obtain appropriate signature(s).
6. Obtain authorization as required.
7. Send forms and payments.
8. File forms in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing and submitting forms and processing payroll deductions payments.

PRODUCT

Payroll deductions payments are processed and forms are filed.

PROCESS

All performance elements for processing payroll deductions payments are critical. The steps are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CHECKS FOR DEDUCTIONS.

IL.01.BAI.ASC.16

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Government policy and procedures manual
Appropriate forms (e.g., checks, government forms, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process government documents and checks for deductions not electronically deposited prior to due dates.

PERFORMANCE CRITERIA

Checks for deductions are processed and submitted according to departmental policy and procedures.

Time required to complete skill is three minutes per check with 100% accuracy. Time varies depending upon number of forms and checks to be processed.

PERFORMANCE ELEMENTS

1. Select appropriate forms.
2. Verify payroll deductions to be paid manually.
3. Record data on government forms.
4. Prepare checks for deductions.
5. Sign or initial forms and checks.
6. Mail checks and form(s).
7. File forms in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in completing government forms and checks.

PRODUCT

Checks for deductions are processed and submitted and forms are filed.

PROCESS

All performance elements for processing and submitting checks for deductions are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

DISTRIBUTE PAYROLL CHECKS.

IL.01.BAI.ASC.17

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., checks/check stubs, sign-off sheet, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Distribute payroll checks/check stubs.

PERFORMANCE CRITERIA

Payroll checks/check stubs are distributed according to departmental policy and procedures.

Time required to complete skill is 20 minutes with 100% accuracy. Time for distribution of pay varies depending upon number of departments and employees.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Arrange payroll checks/check stubs by departments and/or supervisors.
3. Distribute payroll checks/check stubs by departments and/or supervisors.
4. Obtain signatures for payroll checks from appropriate supervisors.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance of distributing payroll checks/check stubs in order by department and/or supervisor.

PRODUCT

Payroll checks/check stubs are distributed to appropriate personnel and forms are filed.

PROCESS

All performance elements for distributing payroll checks/check stubs are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

MAINTAIN EMPLOYEE PAYROLL RECORDS.

IL.01.BAI.ASC.18

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate supplier forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Maintain employee payroll records.

PERFORMANCE CRITERIA

Employee payroll records are maintained according to departmental policy and procedures.

Time required to complete skill is five minutes per employee with 100% accuracy. Time varies depending upon employee record and files required.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Record information to be changed.
3. Verify information is complete and accurate.
4. Update employee records and files.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance of maintaining employee files and payroll records.

PRODUCT

A current updated payroll record is maintained for each employee.

PROCESS

All performance elements for maintaining employee payroll records are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS EMPLOYEE TAX FORMS/FILINGS.

IL.01.BAI.ASC.19

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate governmental forms
Governmental policy and procedures manual
Employee payroll records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process employee tax forms/filings as required (i.e., W-2 forms).

PERFORMANCE CRITERIA

Employee tax forms/filings are processed according to departmental policy and procedures.

Time required to complete skill is five minutes per employee with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Complete employee tax forms as required.
3. Distribute or mail employee tax forms.
4. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing employee tax forms/filings.

PRODUCT

Employee tax forms/filings are processed, distributed or mailed and forms are filed.

PROCESS

All performance elements for processing employee tax forms/filings are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS EMPLOYER TAX FORMS/FILINGS.

IL.01.BAI.ASC.20

PAYROLL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Governmental policy and procedures manual
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process tax forms/filings for employers (i.e., form 941).

PERFORMANCE CRITERIA

Employer tax forms/filings are processed according to departmental policy and procedures.

Time required to complete skill is ten minutes per form/report with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Complete all necessary tax forms required for employers.
3. Complete filings of all necessary reports for employers.
4. Obtain necessary signatures.
5. Mail forms as required.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing all required tax forms and filings required by employers.

PRODUCT

Employer tax forms/filings are completed, signed, mailed (if required) and filed.

PROCESS

All performance elements for processing employer tax forms/filings are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

CREATE AND MAINTAIN VENDOR FILE.

IL.01.BAI.ASC.21

ACCOUNTS PAYABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., source documents, subsidiary ledger, etc.)
Vendor information/files
Telephone
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Create and maintain vendor file.

PERFORMANCE CRITERIA

Vendor file is created and maintained according to departmental policy and procedures.

Time required to complete skill is three minutes per account with 100% accuracy. Time varies depending upon number of accounts payable.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify each supplier.
3. Complete necessary documents with regard to interest, discounts, freight, etc.
4. Verify information in subsidiary ledger for accounts payable.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in creating and maintaining vendor file.

PRODUCT

A vendor file is created and maintained.

PROCESS

All performance elements for creating and maintaining vendor file are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS RECEIVING DOCUMENT.

IL.01.BAI.ASC.22

ACCOUNTS PAYABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate supplier forms (e.g., packing slips, ship notices, etc.)
Purchase orders
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process receiving document.

PERFORMANCE CRITERIA

Receiving document is processed according to departmental policy and procedures.

Time required to complete skill is five minutes per receipt with 100% accuracy. Time varies depending upon complexity of order and number of deliveries.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Review actual purchase order.
3. Compare deliveries to purchase order.
4. Identify and document discrepancies.
5. Journalize and post receipt.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a receiving document.

PRODUCT

Receiving document is processed and forms/records are filed.

PROCESS

All performance elements for processing receiving document are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CREDIT MEMORANDUM.

IL.01.BAI.ASC.23

ACCOUNTS PAYABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records (e.g., source documents, credit memo, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process a credit memorandum, recording and maintaining accounts payable subsidiary ledger.

PERFORMANCE CRITERIA

Credit memorandum is processed according to departmental policy and procedures.

Time required to complete skill is 10 minutes per credit memo with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Analyze source document for adjustment.
3. Prepare a credit memo to reflect reasons for reductions to accounts (e.g., price changes, damaged goods, back orders, shortages, etc.).
4. Journalize and post credit memo.
5. Mail credit memo and related documentation to vendors.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a credit memorandum.

PRODUCT

Credit memorandum is processed and forms/records are filed.

PROCESS

All performance elements for processing a credit memorandum are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS PAYMENT AUTHORIZATION.

IL.01.BAI.ASC.24

ACCOUNTS PAYABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records (e.g., source documents, vouchers, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process payment authorization against accounts payable subsidiary ledger.

PERFORMANCE CRITERIA

Payment authorization is processed according to departmental policy and procedures.

Time required to complete skill is 15 minutes per billing document with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Analyze billing document.
3. Compare billing document with original source documents.
4. Verify and document any billing adjustments.
5. Record data, regarding coding, account distribution, etc. on payment authorization.
6. Obtain appropriate approvals.
7. Forward payment authorization for check issuance.
8. File forms/records in appropriate location.
9. Process checks.
10. Journalize and post entries.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing payment authorizations.

PRODUCT

Payment authorization is processed, journalized and posted.

PROCESS

All performance elements for processing payment authorization are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS ACCOUNTS PAYABLE SCHEDULE.

IL.01.BAI.ASC.25

ACCOUNTS PAYABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records (e.g., accounts payable schedule, subsidiary ledger, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process accounts payable schedule.

PERFORMANCE CRITERIA

Accounts payable schedule is processed according to departmental policy and procedures.

Time required to complete skill is 15 minutes with 100% accuracy. Time varies depending upon number of accounts remaining unpaid.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Calculate age of each vendor account.
3. Sort and list accounts by age.
4. Total and verify accuracy of accounts payable subsidiary ledger.
5. Distribute schedule of accounts payable.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing accounts payable schedule.

PRODUCT

Schedule of accounts payable is processed and forms are filed.

PROCESS

All performance elements for processing accounts payable schedule are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

CREATE AND MAINTAIN CUSTOMER FILE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Customer information/files
Telephone
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Create and maintain customer file.

PERFORMANCE CRITERIA

Customer file is created and maintained according to departmental policy and procedures.

Time required to complete skill is five minutes per account with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify each customer.
3. Complete necessary documents with regard to interest, discounts, freight, etc.
4. Verify information in subsidiary ledger for accounts receivable.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in creating and maintaining customer files.

PRODUCT

Customer file is created and maintained.

PROCESS

All performance elements for creating and maintaining a customer file are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS DEBIT MEMORANDUM.

IL.01.BAI.ASC.27

ACCOUNTS RECEIVABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., source documents, debit memo, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process debit memorandum.

PERFORMANCE CRITERIA

Debit memorandum is processed according to departmental policy and procedures.

Time required to complete skill is five minutes per debit memo with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Analyze source document for adjustments.
3. Prepare a debit memorandum.
4. Journalize and post memorandum.
5. Mail debit memorandum and related documentation to customer.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a debit memorandum.

PRODUCT

Debit memorandum is processed and forms/records are filed.

PROCESS

All performance elements for processing a debit memorandum are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CUSTOMER INVOICES.

IL.01.BAI.ASC.28

ACCOUNTS RECEIVABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms and documents (e.g., source documents, invoices, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process customer invoices.

PERFORMANCE CRITERIA

Customer invoices are processed according to departmental policy and procedures.

Time required to complete skill is 15 minutes per invoice with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Analyze source document (e.g., billing sheet, job order, freight and postage documentation, etc.).
3. Verify and document any invoice adjustments.
4. Prepare customer invoice from source documents.
5. Journalize and post invoice.
6. Mail customer invoice.
7. File source documents in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing customer invoices.

PRODUCT

Customer invoices are processed and source documents are filed.

PROCESS

All performance elements for processing customer invoices are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

ALLOCATE RECEIPT.

IL.01.BAI.ASC.29

ACCOUNTS RECEIVABLE

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Allocate receipt to appropriate account or invoice.

PERFORMANCE CRITERIA

Receipt is allocated according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon complexity of allocation.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Match documentation of receipt with appropriate invoice(s).
3. Mark invoice(s) as paid.
4. Journalize and post.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in allocating receipt to appropriate account or invoice.

PRODUCT

Receipt is allocated to proper account/invoice.

PROCESS

All performance elements for allocation of receipt are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS ACCOUNTS RECEIVABLE SCHEDULE.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records (e.g., accounts receivable schedule, subsidiary ledger, etc.
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process schedule of accounts receivable.

PERFORMANCE CRITERIA

Schedule of accounts receivable is processed according to departmental policy and procedures.

Time required to complete skill is 15 minutes with 100% accuracy. Time varies depending upon number of accounts remaining unpaid.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Calculate age of each customer account.
3. Sort and list accounts by age.
4. Total and verify accuracy of accounts receivable subsidiary ledger.
5. Distribute schedule of accounts receivable.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a schedule of accounts receivable.

PRODUCT

Schedule of accounts receivable is completed and distributed.

PROCESS

All performance elements for processing accounts receivable schedule are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

RECORD INVENTORY RECEIPTS.

IL.01.BAI.ASC.31

INVENTORY ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Receipt documents (e.g., bill of lading, packing slip, purchase order, etc.)
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Record receipts of inventory.

PERFORMANCE CRITERIA

Inventory receipts are recorded according to departmental policy and procedures.

Time required to complete skill is five minutes per receipt with 100% accuracy.

PERFORMANCE ELEMENTS

1. Locate appropriate forms/records.
2. Record receipt into inventory system.
3. Record variances to purchase orders.
4. Journalize and post accrual of inventory.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy and efficiency of performance in recording and verifying receipt of inventory.

PRODUCT

Inventory receipts are recorded and filed.

PROCESS

All performance elements for recording inventory receipts are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

RECORD INVENTORY USAGE.

IL.01.BAI.ASC.32

INVENTORY ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Record usage of inventory.

PERFORMANCE CRITERIA

Inventory usage is recorded according to departmental policy and procedures.

Time required to complete skill is five minutes per inventory item with 100% accuracy.

PERFORMANCE ELEMENTS

1. Locate appropriate forms/records.
2. Calculate inventory usage.
3. Post inventory usage to proper job or activity.
4. Journalize and post usage of inventory to inventory ledger and general ledger.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy and efficiency of performance in recording inventory usage.

PRODUCT

Inventory usage is recorded.

PROCESS

All performance elements for recording inventory usage are critical.
formance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS INVOICE OF INVENTORY.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process invoice of inventory for payment.

PERFORMANCE CRITERIA

Invoice of inventory is processed for payment according to departmental policy and procedures.

Time required to complete skill is five minutes per invoice with 100% accuracy.

PERFORMANCE ELEMENTS

1. Locate appropriate forms/records.
2. Verify accuracy of invoice.
3. Calculate freight, discounts or adjustments to be made.
4. Determine inventory items to be paid.
5. Prepare and post entry to inventory ledger.
6. Verify and calculate unpaid inventory items.
7. Journalize and post accrual of unpaid inventory.
8. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy and efficiency of performance in processing an invoice of inventory.

PRODUCT

Invoice of inventory is processed for payment and forms are filed.

PROCESS

All performance elements for processing an invoice of inventory are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

COORDINATE PHYSICAL INVENTORY OF MERCHANDISE OR MATERIALS.

IL.01.BAI.ASC.34

INVENTORY ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Coordinate physical inventory of merchandise or materials.

PERFORMANCE CRITERIA

Physical inventory of merchandise or materials is coordinated according to departmental policy and procedures.

Time required to complete skill is eight hours with 100% accuracy.

PERFORMANCE ELEMENTS

1. Locate appropriate forms/records.
2. Arrange for assistance in taking physical inventory.
3. Schedule inventory during non-peak period.
4. Assist with count of inventory.
5. Compare actual count versus present inventory.
6. Verify accuracy of inventory with a recount if necessary.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in coordinating physical inventory of merchandise or materials.

PRODUCT

Physical inventory of merchandise or materials is coordinated and forms are filed.

PROCESS

All performance elements for coordinating physical inventory of merchandise or materials are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS RESULTS OF INVENTORY.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process results of inventory.

PERFORMANCE CRITERIA

Results of inventory are processed according to departmental policy and procedures.

Time required to complete skill varies depending upon complexity of inventory.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records (e.g., inventory results, prior reports, etc.).
2. Identify major areas of inventory with discrepancies from inventory to actual count.
3. Note total change in inventory.
4. Identify any items of concern with regard to inventory such as condition, record keeping, storage, damage, etc.
5. Prepare cover letter explaining inventory.
6. Distribute to appropriate parties the results of physical count and recommendations.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing inventory results.

PRODUCT

Inventory results are processed and distributed.

PROCESS

All performance elements for processing results of inventory are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS INVENTORY ADJUSTMENTS.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Physical inventory results
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process adjusting entries to correct inventory.

PERFORMANCE CRITERIA

Inventory adjustments are processed according to departmental policy and procedures.

Time required to complete skill is five minutes per adjustment with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Prepare adjusting entries.
3. Journalize and post entries to appropriate ledgers.
4. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing inventory adjusting entries.

PRODUCT

Inventory adjustments are processed.

PROCESS

All performance elements for processing inventory adjustments are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

ACCUMULATE JOB COST DATA

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Collect cost data for each job/job process.

PERFORMANCE CRITERIA

Cost data of all jobs/job processes are collected according to departmental policy and procedures.

Time required to complete skill is 10 minutes per job/job process with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify job to be costed in each department.
3. Collect data necessary to cost each job/job process.
4. Arrange data in appropriate sequence.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in collecting job cost data.

PRODUCT

Job cost data is accumulated and verified and forms are filed.

PROCESS

All performance elements for accumulating job cost data are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

ANALYZE COST DATA

IL.01.BAI.ASC.38

COST ACCOUNTING

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms and documents
Job costing standards
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Analyze cost data for accuracy and completeness.

PERFORMANCE CRITERIA

Cost data is analyzed and processed according to departmental policy and procedures.

Time required to complete skill is 30 minutes with 100% accuracy. Time varies depending upon number of departments and suppliers involved.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify all departments and suppliers for job/job process.
3. Determine standards to be used for job/job process costing.
4. Calculate total cost for a job/job process by department.
5. Prepare a cost report for job/job process.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in analyzing cost data from all departments and suppliers.

PRODUCT

Job/job processing cost report is completed and forms are filed.

PROCESS

All performance elements for analyzing cost data are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS MONTHLY COST BUDGET VARIANCES.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process monthly cost budget with variances.

PERFORMANCE CRITERIA

Monthly cost budget variances are processed according to departmental policy and procedures.

Time required to complete skill is 30 minutes with 100% accuracy. Time varies depending upon number of jobs and departments.

PERFORMANCE ELEMENTS

1. Locate appropriate forms/records.
2. Obtain cost reports for all jobs by department.
3. Calculate variances for each line item by department for monthly costs.
4. Report cost variances by department.
5. Process journal entry for cost variances.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy and efficiency of performance in processing monthly cost budget variances for all jobs by department.

PRODUCT

Monthly cost budget variances are processed.

PROCESS

All performance elements for processing monthly cost budget variances are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS PRELIMINARY BUDGET DETAIL

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Budgetary guidelines
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process budget detail by budgetary unit.

PERFORMANCE CRITERIA

Preliminary budget detail is processed according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon complexity of budgetary guidelines.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify budget detail needed.
3. Gather budget detail.
4. Enter budget data.
5. Total budget data.
6. Submit budget detail to appropriate parties for approval, if necessary.
7. Make necessary budget adjustments as directed.
8 File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing preliminary budget detail.

PRODUCT

Preliminary budget detail is processed.

PROCESS

All performance elements for processing preliminary budget detail are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PREPARE BUDGET REPORT(S).

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Preliminary budget detail
Budgetary guidelines
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Prepare budget report(s).

PERFORMANCE CRITERIA

Budget report(s) are prepared according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon complexity of budgetary guidelines.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Enter preliminary budget detail into budget report format.
3. Verify accuracy of entries.
4. Distribute budget report(s) to appropriate parties.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in preparing budget report(s).

PRODUCT

Budget report(s) are completed and distributed.

PROCESS

All performance elements for preparing budget report(s) are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

REVISE BUDGET REPORT(S).

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Directed budget revision sheet
Budget report(s)
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Revise budget report(s).

PERFORMANCE CRITERIA

Budget report(s) are revised according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon complexity of directed revisions.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Determine changes required to meet directed budget revisions.
3. Enter budget revision changes.
4. Redistribute updated budget report(s) to appropriate parties.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in determining/entering revisions to budget report(s).

PRODUCT

Budget report(s) are revised and redistributed.

PROCESS

All performance elements for revising budget report(s) are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

FINALIZE BUDGET.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Completed budget report(s)
Budgetary guidelines
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Finalize budget.

PERFORMANCE CRITERIA

Budget is finalized according to departmental policy and procedures.

Time required to complete skill is one minute per entry with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Enter budget detail into ledger.
3. Verify entries for accuracy.
4. Distribute final budget to appropriate parties.
5. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in finalizing budget.

PRODUCT

Budget is finalized and distributed.

PROCESS

All performance elements for finalizing budget are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

ANALYZE SCHEDULED FINANCIAL REPORTS.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Financial reports
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Analyze scheduled financial reports.

PERFORMANCE CRITERIA

Analyze scheduled financial reports according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon number and complexity of reports.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Review financial reports.
3. Compare financial reports to benchmark (e.g., budget, forecasts, previous reporting periods etc.).
4. Prepare analysis report.
5. Distribute analysis report to appropriate parties.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in analyzing scheduled financial reports.

PRODUCT

Scheduled financial reports are analyzed.

PROCESS

All performance elements for analyzing scheduled financial reports are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CAPITAL PROJECTS REQUEST.

IL.01.BAI.ASC.45

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Evaluate requests for capital and process capital projects for approval.

PERFORMANCE CRITERIA

Capital projects are processed according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon complexity of capital request.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify supporting details such as savings, expenditures, etc.
3. Verify capital has approval within budget.
4. Calculate return on investment.
5. Calculate depreciation for new capital.
6. Calculate Economic Value Added (EVA) on new capital, if required.
7. Calculate payback on new capital.
8. Prepare capital project.
9. Submit project for approval.
10. Issue project number upon approval.
11. Distribute capital project.
12. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing capital projects requests and gaining approval.

PRODUCT

Capital projects requests are processed and submitted for approval.

PROCESS

All performance elements for processing capital projects requests are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

CREATE FIXED ASSET RECORDS.

IL.01.BAI.ASC.46

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms (e.g., source documents, etc.)
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Create and maintain fixed asset records.

PERFORMANCE CRITERIA

Fixed asset records are created and maintained according to departmental policy and procedures.

Time required to complete skill is three minutes per activity with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Indicate life of asset.
3. Indicate asset depreciation schedule.
4. Prepare fixed asset with necessary information (e.g., depreciation schedule, accounting codes, etc.).
5. Update fixed asset record.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in creating and maintaining fixed asset records.

PRODUCT

Fixed asset records are created and maintained.

PROCESS

All performance elements creating fixed asset records are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

ANALYZE CAPITAL PROJECTS.

IL.01.BAI.ASC.47

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate supplier forms
Appropriate purchase orders and documents
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Analyze capital projects.

PERFORMANCE CRITERIA

Capital projects are analyzed according to departmental policy and procedures.

Time required to complete skill is 10 minutes with 100% accuracy.
Time varies depending upon number and complexity of capital assets within a project.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify all expenditures against capital projects.
3. Maintain a spreadsheet indicating all expected expenditures.
4. Enter actual expenditures.
5. Determine variance between authorized and actual expenditures.
6. Determine remaining expenditures.
7. Report project expenditures to project coordinators and management.
8. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in analyzing capital projects.

PRODUCT

Capital projects are analyzed and remaining expenditures are determined.

PROCESS

All performance elements for monitoring and analyzing capital projects are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

RECORD CAPITALIZATION OF ASSETS.

IL.01.BAI.ASC.48

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate supplier invoices
Appropriate purchase orders
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Record capitalization of capital assets.

PERFORMANCE CRITERIA

Capitalization of assets is recorded according to departmental policy and procedures.

Time required to complete skill is 10 minutes with 100% accuracy.
Time varies depending upon number and complexity of assets within a project.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify installation of assets within a project.
3. Determine department number depreciation account.
4. Calculate total cost of asset.
5. Prepare journal entry for capitalizing asset.
6. Contact necessary departments to get item numbers.
7. Prepare data necessary for asset ledger.
8. Enter journal entry and asset into asset ledger.
9. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in recording capitalization of assets within a project.

PRODUCT

Capitalization of assets are recorded.

PROCESS

All performance elements for recording capitalization of assets are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CAPITAL ASSETS LEDGER.

IL.01.BAI.ASC.49

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process and maintain capital assets ledger.

PERFORMANCE CRITERIA

Capital assets ledger is processed according to departmental policy and procedures.

Skill is performed monthly with 100% accuracy.

Time required to complete skill varies depending upon number and complexity of capital assets.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Enter list of capital assets in ledger.
3. Indicate life of asset.
4. Indicate depreciation of asset on annual basis.
5. Prepare a capital listing by department.
6. Maintain capital assets ledger monthly.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing and maintaining a capital asset ledger by department on a monthly basis.

PRODUCT

Capital assets ledger is processed and maintained monthly.

PROCESS

All performance elements for processing capital assets ledger are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CAPITAL BUDGET.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process capital budget.

PERFORMANCE CRITERIA

Capital budget is processed according to departmental policy and procedures.

Time required to complete skill is one day with 100% accuracy. Time varies depending upon number and complexity of assets.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Contact department managers for projected needs of capital.
3. Organize needs by priority.
4. Prepare spreadsheet with current assets and new assets by department.
5. Calculate expenditures for new assets.
6. Verify current assets with capital asset ledger.
7. Verify new expenditures with allocated amount.
8. Enter asset amount into budget by departments.
9. Print capital budget.
10. Distribute budget to departmental managers.
11. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a capital budget..

PRODUCT

Capital budget is processed and distributed to departments.

PROCESS

All performance elements for processing a capital budget are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS DEPRECIATION BUDGET.

IL.01.BAI.ASC.51

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process depreciation budget.

PERFORMANCE CRITERIA

Depreciation budget is processed according to departmental policy and procedures.

Time required to complete skill is two hours with 100% accuracy.
Time varies depending upon number and complexity of assets.

PERFORMANCE ELEMENTS

1. Select appropriate forms and ledgers.
2. Identify new assets within capital budget.
3. Verify when new assets will be capitalized.
4. Prepare a spreadsheet for all assets including new ones.
5. Calculate depreciation for each asset by month.
6. Total assets, depreciation and expense by department and item.
7. Prepare journal entries for depreciation by department monthly.
8. Enter depreciation into budget system.
9. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing a depreciation budget.

PRODUCT

Depreciation budget is processed and entered into system.

PROCESS

All performance elements for processing a depreciation budget are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

AUDIT CAPITAL PROJECTS.

IL.01.BAI.ASC.52

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Audit capital projects.

PERFORMANCE CRITERIA

Capital projects are audited according to departmental policy and procedures.

Time required to complete skill is 10 minutes per project with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Review capital project to determine assets to be purchased.
3. Verify that all purchase orders are present.
4. Verify invoices are matched with purchase orders.
5. Verify all necessary signatures are present.
6. Verify project is within allocated budget amount.
7. Verify if assets are present or on schedule.
8. Prepare an audit report on each capital project.
9. Distribute report to each manager of a project.
10. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in auditing capital projects.

PRODUCT

Capital projects are audited and reports are distributed to manager of each project.

PROCESS

All performance elements for auditing capital projects are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

COORDINATE PHYSICAL INVENTORY OF CAPITAL ASSETS.

IL.01.BAI.ASC.53

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Coordinate physical inventory of capital assets.

PERFORMANCE CRITERIA

Physical inventory of capital assets is coordinated according to departmental policy and procedures.

Time required to complete skill varies depending upon number of capital assets, departments and location.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Separate capital asset listings by department and location.
3. Contact each department requesting assistance for inventory.
4. Distribute asset listing in advance.
5. Verify each asset and its location within departments.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in coordinating a physical inventory of capital assets.

PRODUCT

Physical inventory of capital assets is coordinated and location is verified within departments.

PROCESS

All performance elements for coordinating a physical inventory of capital assets are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

RECONCILE CAPITAL ASSET INVENTORY.

IL.01.BAI.ASC.54

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Reconcile capital asset inventory based on results of physical inventory.

PERFORMANCE CRITERIA

Capital asset inventory is reconciled according to departmental policy and procedures.

Time required to complete skill is 20 minutes per department and location with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify that all departments and locations have been inventoried.
3. Prepare a list of all inventory discrepancies by department and locations.
4. Determine action needed to correct inventory discrepancies.
5. Complete any forms needed for disposal of equipment.
6. Correct capital asset ledger.
7. Prepare a report indicating inventory discrepancies, actions to be taken, and recommendations.
8. Distribute reconciliation reports to all department managers.
9. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in reconciliation of capital asset inventory.

PRODUCT

Capital asset inventory is reconciled and reports are distributed to all managers.

PROCESS

All performance elements for reconciliation of capital asset inventory are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS CAPITAL ASSET WRITE-OFF.

IL.01.BAI.ASC.55

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process capital asset write-offs.

PERFORMANCE CRITERIA

Capital asset write-offs are processed according to departmental policy and procedures.

Time required to complete skill is five minutes per asset with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify capital asset to be written off.
3. Check completeness of disposal order.
4. Record disposal/transfer in capital asset ledger.
5. Prepare journal entry for updating depreciation expense for the current and future months.
6. Prepare journal entry for removal/transfer of capital asset from records.
7. Report disposal of capital asset to management.
8. Correct next month journal entry for depreciation.
9. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing capital asset write-offs.

PRODUCT

Capital asset write-offs are processed, reported to management and filed.

PROCESS

All performance elements for processing capital asset write-offs are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

PROCESS ACCRUAL FOR CAPITAL ASSET DEPRECIATION.

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Process accrual for capital asset depreciation.

PERFORMANCE CRITERIA

Accrual for capital asset depreciation is processed according to departmental policy and procedures.

Time required to complete skill is three minutes per capital asset with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify asset listing is up to date.
3. Separate departmental capital asset listing.
4. Prepare a depreciation spreadsheet for each capital asset item within department.
5. Prepare a journal entry for department depreciation within capital asset classes.
6. Journalize and post.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in processing journal entries for depreciating each capital asset within departments.

PRODUCT

Accrual for capital asset depreciation is processed, journalized and posted.

PROCESS

All performance elements for processing accrual for capital asset deprecation are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

STORE FINANCIAL RECORDS.

IL.01.BAI.ASC.57

FIXED ASSETS

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Store financial records.

PERFORMANCE CRITERIA

Financial records are stored according to departmental policy and procedures.

Time required to complete skill is five minutes per project with 100% accuracy.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Verify completion of project.
3. Determine if any funds remain.
4. Report excess funds.
5. Add notes of importance to project.
6. Remove any nonessential notes.
7. Place all documents and forms for the capital project in storage.
8. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in storing financial records.

PRODUCT

Financial records for the capital project are stored in appropriate location.

PROCESS

All performance elements for storing financial records are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

REVISE PROCEDURES MANUAL.

IL.01.BAI.ASC.58

INTERNAL AUDIT

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Revise procedures manual.

PERFORMANCE CRITERIA

Procedures manual is developed and maintained according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon number of departments, number and complexity of assets and volume of inventory.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Identify accounting areas (e.g., payroll, inventory, fixed assets, etc.) that require updating.
3. Update a procedure for all aspects of each process to include daily, monthly, quarterly and yearly activity.
4. Obtain approval from department managers, controller, division director and human resources.
5. Publish and provide a copy of procedure to all managers and each person involved in processes.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance revising a procedures manual that will be utilized by all departments.

PRODUCT

Procedures manual is revised, published and distributed to appropriate persons.

PROCESS

All performance elements for revising a procedures manual are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

UPDATE FOLLOW-UP PROCEDURES.

IL.01.BAI.ASC.59

INTERNAL AUDIT

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Update follow-up procedures for internal audit.

PERFORMANCE CRITERIA

Follow-up procedures are updated according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon number of departments, number and complexity of assets and volume of inventory.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Determine which individuals are responsible for following-up on critical items.
3. Identify steps necessary for successful completion of tasks.
4. Update follow-up procedures for billing, accounts receivable, accounts payable, disposal of assets, etc.
5. Obtain approval from appropriate parties on updates of follow-up procedures.
6. Publish and distribute follow-up procedures to all necessary individuals.
7. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in updating a follow-up procedures for internal audit.

PRODUCT

Follow up procedures are updated, published and distributed to appropriate personnel.

PROCESS

All performance elements for updating follow-up procedures are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

AUDIT MONTHLY PROCEDURES.

IL.01.BAI.ASC.60

INTERNAL AUDIT

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Audit monthly procedures for all areas on a regular basis.

PERFORMANCE CRITERIA

Monthly procedures are audited according to departmental policy and procedures.

Skill is performed with 100% accuracy.

Time required to complete skill varies depending upon number of departments, number and complexity of assets and volume of inventory.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Review monthly procedures for billing, payroll, petty cash, reconciliation, capital assets, inventory, ledgers, etc.
3. Prepare a written report indicating results of each audit to include best practices as well as failures.
4. Distribute audit report as appropriate.
5. Follow up on any discrepancies in monthly procedure.
6. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in auditing monthly procedures.

PRODUCT

Procedures for monthly audit are completed, written report is prepared and audit report is distributed.

PROCESS

All performance elements for auditing monthly procedures are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

AUDIT CAPITAL ASSETS LEDGER.

IL.01.BAI.ASC.61

INTERNAL AUDIT

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Capital asset ledger
Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Audit capital assets ledger and all capital assets.

PERFORMANCE CRITERIA

Capital assets ledger is audited according to departmental policy and procedures.

Time required to complete skill is one day with 100% accuracy. Time varies depending number and complexity of assets and location of assets.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Print a listing by department of all assets within a department.
3. Contact each department manager for assistance in locating assets.
4. Verify every asset within a department.
5. Obtain documentation for missing assets.
6. Prepare reports indicating results of audit. Include missing items, conditions, relocations, controls, etc.
7. Distribute audit report.
8. Correct capital asset ledger to reflect actual assets within a department.
9. Journalize and post write-off of any assets not in existence.
10. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in auditing capital assets ledger.

PRODUCT

Capital assets ledger is audited and reports are distributed.

PROCESS

All performance elements for auditing capital assets ledger are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

AUDIT CAPITAL PROJECTS.

IL.01.BAI.ASC.62

INTERNAL AUDIT

SKILL STANDARD

CONDITIONS OF PERFORMANCE

Given the following:

Appropriate forms/records
Office equipment to include calculator, computer workstation/software, printer, etc.
Departmental policy and procedures manual

WORK TO BE PERFORMED

Audit capital assets ledger and all capital assets.

PERFORMANCE CRITERIA

Capital assets ledger is audited according to departmental policy and procedures.

Time required to complete skill is one day with 100% accuracy. Time varies depending number and complexity of assets and location of assets.

PERFORMANCE ELEMENTS

1. Select appropriate forms/records.
2. Print a listing by department of all assets within a department.
3. Contact each department manager for assistance in locating assets.
4. Verify every asset within a department.
5. Obtain documentation for missing assets.
6. Prepare reports indicating results of audit. Include missing items, conditions, relocations, controls, etc.
7. Distribute audit report.
8. Correct capital asset ledger to reflect actual assets within a department.
9. Journalize and post write-off of any assets not in existence.
10. File forms/records in appropriate location.

PERFORMANCE ASSESSMENT CRITERIA

Observe accuracy of performance in auditing capital assets ledger.

PRODUCT

Capital assets ledger is audited and reports are distributed.

PROCESS

All performance elements for auditing capital assets ledger are critical. The steps of performance are numbered to show an appropriate sequence for completing the skill; however, a different sequence may be used.

APPENDIX A — GLOSSARY OF TERMS

Academic Skills	Skills (and related knowledge) contained in the subject areas and disciplines addressed in most national and state educational standards, including English, mathematics, science, etc.
Assessment	A process of measuring performance against a set of standards through examinations, practical tests, performance observations and/or the completion of work portfolios.
Content Standard	A specification of what someone should know or be able to do to successfully perform a work activity or demonstrate a skill.
Critical Work Functions	Distinct and economically meaningful sets of work activities critical to a work process or business unit which are performed to achieve a given work objective with work outputs that have definable performance criteria. A critical work function has three major components: • **Conditions of Performance:** The information, tools, equipment and other resources provided to a person for a work performance. • **Work to Be Performed:** A description of the work to be performed. • **Performance Criteria:** The criteria used to determine the required level of performance. These criteria could include product characteristics (e.g., accuracy levels, appearance), process or procedure requirements (e.g., safety, standard professional procedures) and time and resource requirements. The IOSSCC requires that these performance criteria be further specified by more detailed individual performance elements and assessment criteria.
Credentialing	The provision of a certificate or award to an individual indicating the attainment of a designated set of knowledge and skills and/or the demonstration of a set of critical work functions for an industry/occupational area.
Illinois Occupational Skill Standards and Credentialing Council (IOSSCC)	Legislated body representing business and industry which establishes skill standards criteria, endorses final products approved by the industry subcouncil and standards development committee and assists in marketing and dissemination of occupational skill standards.
Industry	Type of economic activity, or product or service produced or provided in a physical location (employer establishment). They are usually defined in terms of the Standard Industrial Classification (SIC) system.

Industry Subcouncil	Representatives from business/industry and education responsible for identifying and prioritizing occupations for which occupational performance skill standards are adapted, adopted or developed. They establish standards development committees and submit developed skill standards to the IOSSCC for endorsement. They design marketing plans and promote endorsed skill standards across the industry.
Knowledge	Understanding the facts, principles, processes, methods and techniques related to a particular subject area, occupation or industry.
Occupation	A group or cluster of jobs, sharing a common set of work functions and tasks, work products/services and/or worker characteristics. Occupations are generally defined in terms of a national classification system including the Standard Occupational Classification (SOC), Occupational Employment Statistics (OES) and the Dictionary of Occupational Titles (DOT).
Occupational Cluster	Grouping of occupations from one or more industries that share common skill requirements.
Occupational Skill Standards	Specifications of content and performance standards for critical work functions or activities and the underlying academic, workplace and occupational knowledge and skills needed for an occupation or an industry/occupational area.
Occupational Skills	Technical skills (and related knowledge) required to perform the work functions and activities within an occupation.
Performance Standard	A specification of the criteria used to judge the successful performance of a work activity or the demonstration of a skill.
Product Developer	Individual contracted to work with the standard development committee, state liaison, industry subcouncil and IOSSCC for the adaptation, adoption or development of skill standards content.
Reliability	The degree of precision or error in an assessment system so repeated measurements yield consistent results.
Skill	A combination of perceptual, motor, manual, intellectual and social abilities used to perform a work activity.
Skill Standard	Statement that specifies the knowledge and competencies required to perform successfully in the workplace.

Standards Development Committee	Incumbent workers, supervisors and human resource persons within the industry who perform the skills for which standards are being developed. Secondary and postsecondary educators are also represented on the committee. They identify and verify occupational skill standards and assessment mechanisms and recommend products to the industry subcouncil for approval.
State Liaison	Individual responsible for communicating information among all parties (e.g., IOSSCC, subcouncil, standard development committee, product developer, project director, etc.) in skill standard development.
Third-Party Assessment	An assessment system in which an industry-designated organization (other than the training provider) administers and controls the assessment process to ensure objectivity and consistency. The training provider could be directly involved in the assessment process under the direction and control of a third-party organization.
Validity	The degree of correspondence between performance in the assessment system and job performance.
Workplace Skills	The generic skills essential to seeking, obtaining, keeping and advancing in any job. These skills are related to the performance of critical work functions across a wide variety of industries and occupations including problem solving, leadership, teamwork, etc.

Margaret Blackshere	AFL-CIO
Judith Hale	Hale Associates
Michael O'Neill	Chicago Building Trades Council
Janet Payne	United Samaritans Medical Center
Harold Reetz	Illinois Fertilizer & Chemical Association Potash and Phosphate Institute
Gene Rupnik	Hospitality Industry
Jim Schultz	Illinois Retail Merchants Association Walgreen Company
Larry Vaughn	Illinois Chamber of Commerce

APPENDIX C

BUSINESS AND ADMINISTRATIVE/ INFORMATIONAL SERVICES SUBCOUNCIL

Barbara Abrahamson	Field Service Director Illinois Federation of Teachers #801
Gary Ayers	Educator Lewis & Clark Community College
Gail Bahar	Vice President Seaway National Bank
Dale T. Chapman	President Lewis & Clark Community College
John P. Coffey	Senior Vice-President State Farm Insurance
Bob Ernest	Vice-President Human Resources Blue Cross & Blue Shield of Illinois
Darlene Furst	Subcouncil Chair President, Furst Staffing Services
Ethel Holladay	Illinois Business Education Association DuQuoin High School
Karen Keasler	Business Division Chairperson Southeastern Illinois College
Jeanette Lipe	President HR Solutions, Inc.
Wanda Liptow	Vice-President & Manager of Human Relations AMCORE Bank N.A., Rockford
Dorothy Ragsdale	Director American Library Association
William Setterstrom	Senior Vice-President, Human Resources The Northern Trust Company
Nan Thaler	Director of Organizational Development Memorial Health Systems
Roger Uhe	State Liaison Illinois State Board of Education

APPENDIX D

ACCOUNTING SERVICES CLUSTER SKILL STANDARDS DEVELOPMENT COMMITTEE

Scott Armsworth	Accounting Consultant State Farm Insurance
Anna Crusenberry	Practice Office Accountant Olive
Angela Fox	Supervisor, Vendor Accounting Walgreens Co.
Ethel Holladay	Illinois Business Education Association DuQuoin High School
Cindy Ingram	Supervisor, EDI Invoicing Walgreen Co. – Danville Accounting Center
Bill Legg	Partner Legg & Legg, LLP
Gayle Lutchka	Accounting Specialist Quaker Oats Company – Danville Plant
Vicki Pratt	Technician Olive
Jeff Storm	Accounting Department Lincoln Land Community College
Lyle Hicks	Product Developer Danville Area Community College
Roger Uhe	State Liaison Illinois State Board of Education

A. Developing an Employment Plan	1. Match interests to employment area. 2. Match aptitudes to employment area. 3. Identify short-term work goals. 4. Match attitudes to job area. 5. Match personality type to job area. 6. Match physical capabilities to job area. 7. Identify career information from counseling sources. 8. Demonstrate a drug-free status.
B. Seeking and Applying for Employment Opportunities	1. Locate employment opportunities. 2. Identify job requirements. 3. Locate resources for finding employment. 4. Prepare a resume. 5. Prepare for job interview. 6. Identify conditions for employment. 7. Evaluate job opportunities. 8. Identify steps in applying for a job. 9. Write job application letter. 10. Write interview follow-up letter. 11. Complete job application form. 12. Identify attire for job interview.
C. Accepting Employment	1. Apply for social security number. 2. Complete state and federal tax forms. 3. Accept or reject employment offer. 4. Complete employee's Withholding Allowance Certificate Form W-4.
D. Communicating on the Job	1. Communicate orally with others. 2. Use telephone etiquette. 3. Interpret the use of body language. 4. Prepare written communication. 5. Follow written directions. 6. Ask questions about tasks.
E. Interpreting the Economics of Work	1. Identify the role of business in the economic system. 2. Describe responsibilities of employee. 3. Describe responsibilities of employer or management. 4. Investigate opportunities and options for business ownership. 5. Assess entrepreneurship skills.
F. Maintaining Professionalism	1. Participate in employment orientation. 2. Assess business image, products and/or services. 3. Identify positive behavior. 4. Identify company dress and appearance standards. 5. Participate in meetings in a positive and constructive manner. 6. Identify work-related terminology. 7. Identify how to treat people with respect.

G. Adapting to and Coping with Change	1. Identify elements of job transition. 2. Formulate a transition plan. 3. Identify implementation procedures for a transition plan. 4. Evaluate the transition plan. 5. Exhibit ability to handle stress. 6. Recognize need to change or quit a job. 7. Write a letter of resignation.
H. Solving Problems and Critical Thinking	1. Identify the problem. 2. Clarify purposes and goals. 3. Identify solutions to a problem and their impact. 4. Employ reasoning skills. 5. Evaluate options. 6. Set priorities. 7. Select and implement a solution to a problem. 8. Evaluate results of implemented option. 9. Organize workloads. 10. Assess employer and employee responsibility in solving a problem.
I. Maintaining a Safe and Healthy Work Environment	1. Identify safety and health rules/procedures. 2. Demonstrate the knowledge of equipment in the workplace. 3. Identify conservation and environmental practices and policies. 4. Act during emergencies. 5. Maintain work area. 6. Identify hazardous substances in the workplace.
J. Demonstrating Work Ethics and Behavior	1. Identify established rules, regulations and policies. 2. Practice cost effectiveness. 3. Practice time management. 4. Assume responsibility for decisions and actions. 5. Exhibit pride. 6. Display initiative. 7. Display assertiveness. 8. Demonstrate a willingness to learn. 9. Identify the value of maintaining regular attendance. 10. Apply ethical reasoning.
K. Demonstrating Technological Literacy	1. Demonstrate basic keyboarding skills. 2. Demonstrate basic knowledge of computing. 3. Recognize impact of technological changes on tasks and people.
L. Maintaining Interpersonal Relationships	1. Value individual diversity. 2. Respond to praise or criticism. 3. Provide constructive praise or criticism. 4. Channel and control emotional reactions. 5. Resolve conflicts. 6. Display a positive attitude. 7. Identify and react to sexual intimidation/harassment.
M. Demonstrating Teamwork	1. Identify style of leadership used in teamwork. 2. Match team member skills and group activity. 3. Work with team members. 4. Complete a team task. 5. Evaluate outcomes.

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